DOCUMENT RESUME

ED 030 239 EC 003 916

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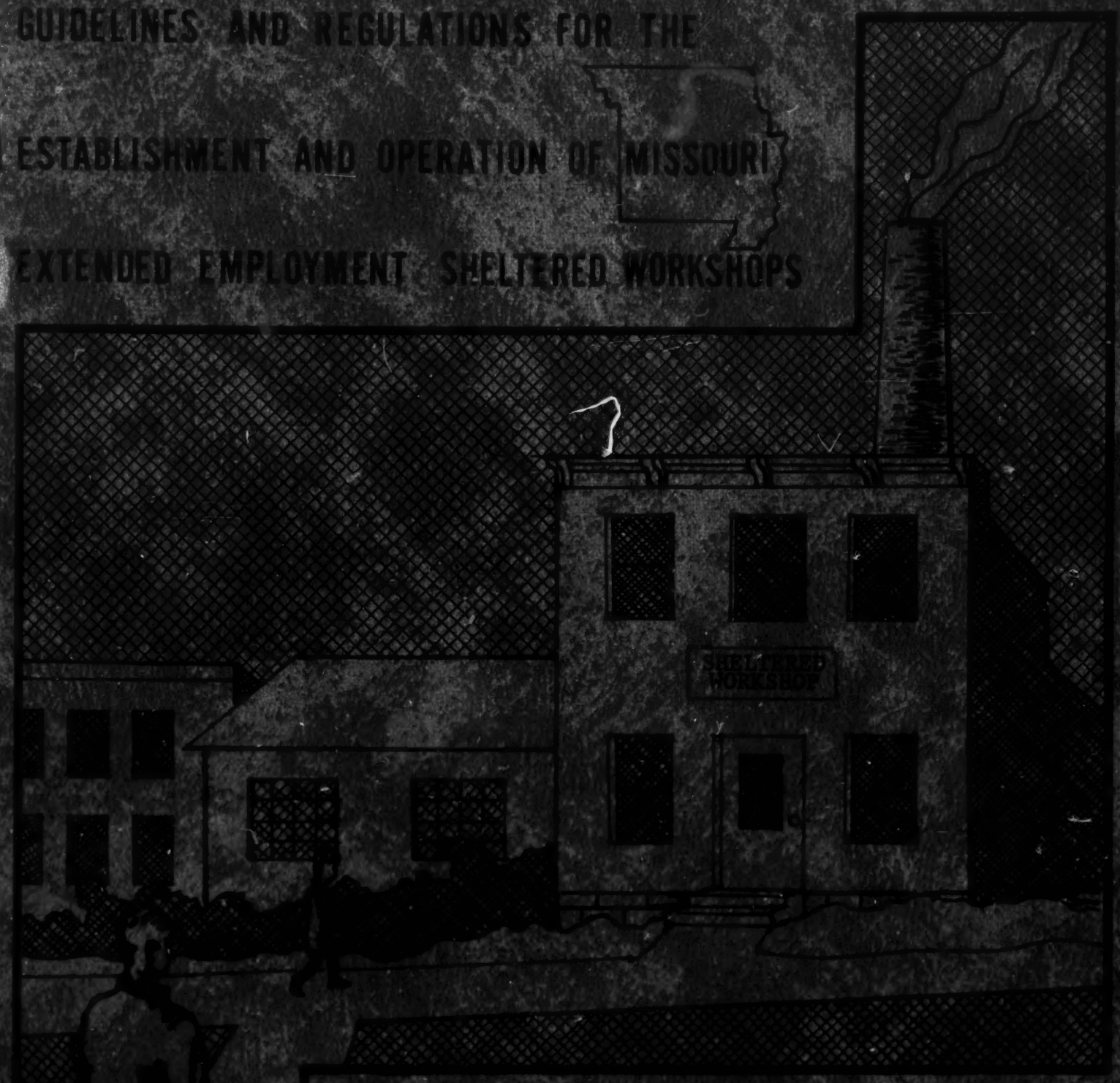
Guidelines and Regulations for the Establishment and Operation of Missouri Extended Employment Sheltered Workshops.

Missouri State Dept. of Education, Jefferson City.
Pub Date Feb 69
Note-48p.
EDRS Price MF-$0.25 HC-$2.50
Descriptors-Administrative Personnel, Budgets, Business, *Exceptional Child Services, Federal Legislation, Financial Support, *Handicapped Children, *Legislation, Records (Forms), *Sheltered Workshops, State Legislation, *State Programs, Vocational Rehabilitation
Identifiers-Missouri

Determination of the need for workshops for handicapped people, development of a new corporation, the adoption of bylaws, financial considerations, federal laws, workshop staff, resource material, state law, regulations, and forms, and procedures for establishing an extended employment workshop are mentioned and expanded in appendixes. Appendixes include the following: the sheltered workshop law, regulations for establishment and operation of extended employment workshops, procedure for incorporation, bylaws, a sample budget for the first quarter of a 15-man workshop, federal wage and hour contracts division regulations, a bibliography of 18 items, six applications or reports, and a copy of a shared business agreement. (RJ)

EDO 302239

GUIDELINES AND REGULATIONS FOR THE ESTABLISHMENT AND OPERATION OF MISSOURI EXTENDED EMPLOYMENT SHELTERED WORKSHOPS



EC 03 911

STATE DEPARTMENT OF EDUCATION
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Guidelines and Regulations for the Establishment and Operation of Missouri Extended Employment Sheltered Workshops

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

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STATE DEPARTMENT OF EDUCATION
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Revised
February 1969

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Guidelines for Establishing and Operating an Extended Employment Sheltered Workshop in Missouri

INTRODUCTION:

When handicapped youth approach the end of their school years, the immediate question is, "What is their future?" It is universally recognized that a satisfying, productive daily occupation is the most important ingredient in a worthwhile life for all of us. For those who are handicapped to the extent that they, by themselves or through vocational rehabilitation, cannot enter into competitive employment in business and industry, the Extended Employment Sheltered Workshop is the only effective area of opportunity. In a practical sense, it is their only chance to live a satisfying life in the community.

What is an Extended Employment Sheltered Workshop? It is a Shop run like any other light assembly or service shop except that its employees are handicapped individuals who have demonstrated personal qualifications to work agreeably with others, have acquired good work habits and have a productive work capacity. The staff trains these individuals in proper work habits and social adjustment – to work and live at home and with others in the community. It is the logical extension of special services for handicapped individuals who have had school experience.

It should be recognized that the basic purpose of an Extended Employment Sheltered Workshop is to provide a satisfying daily occupation.

One value to the employees is the pay check which gives them the pride and satisfaction of being working men and women like other people. There is little prospect that these earnings will make them self-supporting. The economic soundness of a Sheltered Workshop program is demonstrated by the fact that the Shop relieves a community of the cost of building more institutions and providing life support for these handicapped individuals who would otherwise be a burden on the community. Through the Extended Employment Sheltered Workshop the majority of our handicapped population hopefully will be provided with the satisfaction of a free productive life as contributing members of society.

The essential ingredient of a successful Sheltered Workshop operation is community and local industrial understanding of the economic soundness of providing handicapped adults with useful productive employment in addition to the opportunity given to contribute their part to the economic life of the community. Most Shops are run at a loss and will always require outside financial support. The program depends on the interest and financial support of industry, service clubs, the community in general and all agencies interested in the welfare of handicapped citizens.

Local industrial understanding and cooperation is essential, as the Workshop depends primarily on local establishments to provide a sufficient number of jobs for the Shop to bid on competitively in order to keep in full-time operation. With an understanding of the job to be done, conscientious Boards of Directors can get Extended Employment Sheltered Workshops started. It was with this intent that the 73rd General Assembly enacted Senate Bill 52. This law also directs the State Department of Education, Section of Sheltered Workshops, to assist communities which demonstrate an interest in providing extended employment for their handicapped citizens.

It is the purpose of the guidelines outlined in this manual to aid a community in the establishment and operation of an Extended Employment Sheltered Workshop.

SECTION I. DETERMINING A NEED

The need for establishing an Extended Employment Sheltered Workshop as outlined in the law, consists first in the availability of 15 or more eligible and interested handicapped people. It will be necessary to conduct a survey to find whether or not a need exists in the community for this program. A committee should be formed, consisting of interested individuals who will make it their first order of business to determine whether or not there is a need. Some sources to check for eligible handicapped persons would include the State Schools for the Retarded for a list of graduates, special education programs in the local school systems for a list of their graduates, State and Federal employment agencies in the community, welfare agencies, local medical, health and welfare organizations such as The Association for Retarded Children, United Cerebral Palsy, Muscular Dystrophy and any other agency in the community which works with handicapped people. The committee should look for handicapped adults, 16 years of age or over with school experience, who are not employable in competitive local industry or business because of such handicaps, but who have a productive work capacity.

SECTION II. THE CORPORATION

The next step in developing an Extended Employment Sheltered Workshop will be that of initiating a new corporation. This corporation will be incorporated for the sole purpose of administering an Extended Employment Sheltered Workshop as outlined in Senate Bill 52. (Sections 178.900 through 178.970) The corporation is directed by law to cooperate with other existing agencies and corporations involved in rehabilitation and employment of handicapped individuals. This must be in the form of a written agreement which clearly outlines the responsibilities of each corporation. Such written agreements will be subject to approval by the State Department of Education, Section of Sheltered Workshops. It is the purpose of Senate Bill 52 to set up new corporations entirely independent of any existing program with the sole purpose of providing employment for handicapped adults as described in the law. All of the above regulations are covered in Appendix B (See pages 11 through 13).

An attorney will be needed to carry out the incorporation procedure. It would be helpful to have an attorney as a member of the committee. A sample copy of incorporation papers is included in Appendix C (See pages 15 through 20).

SECTION III. THE ADOPTION OF BYLAWS

After the corporation is formed, bylaws must be formulated and adopted. Bylaws will not be uniform for all corporations and all places in the State. A sample outline of bylaws is included in Appendix D (See pages 22 through 26).

It has been found practical in many communities to sell memberships in the corporation to all interested individuals and institutions, with each dues-paying member having a vote in the corporation. This corporation will function as any other business corporation and an annual meeting will be held at which time the members will elect a Board of Directors which will be known as the Workshop Management Board. The elected Board of Directors will elect their own officers. The fees for membership in the corporation will be determined by the members of the corporation. The term of office of each board member should be specified in the

bylaws. The Board of Directors should have specific committees with specific responsibilities. (All of the above points are in the sample bylaws in Appendix D.) (See pages 22 through 26).

A working board is needed whose responsibility will be to exercise overall control of the Workshop operations. The officers and members of the Board of Directors should be available to the Workshop Manager for counseling and assistance. It does a Workshop Manager very little good to have members of a Board of Directors serve in name only and not available to him when he needs them.

The Board of Directors should represent a broad cross section of the community. Remember, the corporation will be engaged in business. Select people from local civic organizations and other individuals in the community who will contribute to the successful operation of a Workshop. It is recommended that there be a minimum of 10 and a maximum of 20 on the Board. Policies governing membership should be flexible enough so that enlargement of the Board could be done at any time. This procedure makes it possible to take best advantage of the talents of some particular individual in the community who may not have been available for Board membership at the time of incorporation.

SECTION IV. FINANCIAL CONSIDERATIONS

The law directs the Section of Sheltered Workshops to reimburse approved Workshops quarterly. This makes it necessary to obtain initial financial support from the community which may come from many sources. Sponsoring agencies may be developed in the community. Such agencies could be individuals, civic groups or other organizations in the community that could be approached for an initial contribution to assist in getting the Shop started.

One of the first duties of the Board of Directors is to employ a Workshop Manager. This should be done two to three months prior to the actual opening of the Shop. Financial assistance will be needed in paying his salary at that time. Local unions are sometimes a source of financial aid. This program can be sold to the community from the standpoint that an effort is being made to bring into the community a State-supported industry that has humanitarian aspects, and makes a contribution to the economic well-being of the community. Appendix E (See pages 28 and 29) has a sample budget for a 15-man workshop for one year. Based on this sample, a budget can be developed and tailored to meet the needs of the local Workshop. Some of the budgeted items may be obtained free of charge in the community which would be helpful toward opening and maintaining the Workshop. Before a certificate can be approved, the Workshop Management Board must demonstrate that the Shop has adequate community support, which will be available on a recurrent basis.

SECTION V. FEDERAL LAWS

The regulations in Appendix B (See pages 11 through 13) adopted by the State Board of Education require the Shop Management Board to observe all State, Federal and local laws pertaining to health, fire and safety. In addition to these laws, since the Sheltered Workshop will engage in interstate commerce, the Federal Wage and Hour Contract Division requirements must also be satisfied. In essence, these regulations are intended to make sure that Sheltered Workshops engage in fair labor practices. The address of the regional office is given in Appendix F (See page 31). Employees in the Workshop must be covered by Workmen's Compensation. The staff in the Section of Sheltered Workshops, State Department of Education, will provide assistance, upon request, in the preparation of forms required by the Federal agency. Check with local insurance agencies for information on Workmen's Compensation. Check with the local Social Security Office regarding Social Security requirements.

SECTION VI. THE WORKSHOP STAFF

The size of the staff is determined by the number of qualified employees. The initial staff should consist of at least one Workshop Manager, one Workshop Supervisor and one Bookkeeper. The Workshop Manager should be one who can provide leadership to the Board in the determination of the Workshop program, policies, and beginning minimum staff. His responsibility is the overall running of the Shop, the procuring of contracts, liaison between the community and the Shop, between the Board and the Shop and between sponsoring agencies and the Shop.

The Workshop Supervisor, who will be on the floor of the Shop at all times, should be a man trained in normal Shop routine and in the management of Shop personnel. He should be a person with imagination as to the development of methods and tools which will stimulate handicapped people to complete work contracts. For instance, he may have to develop special jigs that provide for the counting of some products when he has an employee who cannot count. One Workshop Supervisor for each 15 employees is recommended. This can vary slightly but the fifteen to one ratio has been used successfully in many areas.

The Bookkeeper may initially be a part-time employee, but should be someone who understands and can apply normal accounting procedures in business. This person should also be willing to adapt some of the additional bookkeeping practices that will pertain specifically to Sheltered Workshop accounting procedure. A cost accountant may be engaged to set up the initial records.

SECTION VII. RESOURCE MATERIAL

In Appendix G (See page 33) is a bibliography that other Shop Management Boards have found to be advantageous in implementing and operating Workshops. It includes such things as manuals with tips on contract procurement, Workshop accounting, philosophy, etc.

SECTION VIII. STATE LAW, REGULATIONS AND FORMS

Appendix H (See pages 35 through 43) includes sample forms that the corporation will be required to fill out for the State Department of Education. Experience may necessitate a revision of the forms from time to time.

Appendix I (See page 45) includes a sample Shared Business Agreement which might be helpful when the Workshop corporation seeks to enter into a business agreement with another corporation.

SECTION IX. PROCEDURES FOR ESTABLISHING AN EXTENDED EMPLOYMENT SHELTERED WORKSHOP

Steps in establishing an Extended Employment Sheltered Workshop as outlined by Section 178.900 through 178.970 RSMo:

1. Mail letter of intent to the Section on Sheltered Workshops, State Department of Education, Box 480, Jefferson City, Missouri 65101.

2. Screen the community in order to determine the need for an Extended Employment Sheltered Workshop.

3. Prepare listing of all potential candidates on an initial application form furnished by the State Department of Education.

4. Upon receipt of the initial application, the Department of Education will contact the interested group in order to make plans for the first hearing. It is important at this first hearing that all interested people in the community be contacted, especially those that will be helpful is establishing an Extended Employment Sheltered Workshop. Individuals to be contacted include teachers of special education in the local school systems, teachers from the State School for the Retarded, Vocational Rehabilitation counselors in the area, representatives of civic groups, and leaders in the business community.

5. If it is determined after the initial hearing that the community is eligible to apply for a certificate of authority to establish an Extended Employment Sheltered Workshop under Senate Bill 52, the next step is to establish a steering committee to implement the procedures outlined in the guidelines manual. From this point on, it is very important that close contact be maintained with the Section on Sheltered Workshops, State Department of Education in Jefferson City, Missouri.

6. Additional procedures and regulations will be found on pages 11 - 13.

APPENDIX A

SHELTERED WORKSHOP LAW

MISSOURI SCHOOL LAWS
Chapter 178. Special Schools and Instruction and Special Districts

SHELTERED WORKSHOPS

178.900. Definitions

For the purposes of sections 178.900 to 178.970 the following words mean:

(1) "Division", the Division of Public Schools of the State Department of Education;

(2) "Handicapped persons", a lower range educable or upper range trainable mentally retarded or other handicapped person sixteen years of age or over who has had school training and has a productive work capacity in a sheltered environment adapted to the abilities of the mentally retarded but whose limited capabilities make him nonemployable in competitive business and industry and unsuited for vocational rehabilitation training;

(3) "Sheltered Workshop", an occupation-oriented facility operated by a not-for-profit corporation, which, except for its staff, employs only handicapped persons and has a minimum enrollment of at least fifteen employable handicapped persons;

(4) "Staff", employees of a Sheltered Workshop engaged in management, work procurement, purchasing, supervision, sales, bookkeeping, and secretarial and clerical functions.

Laws 1965, S.B. No. 52, §1.

178.910. Purposes of Sheltered Workshops

1. A Sheltered Workshop shall provide a controlled work environment and a program designed toward enabling the handicapped person enrolled to progress toward normal living and to develop, as far as possible, his capacity, performance and relationship with other persons.

2. A Sheltered Workshop shall, so far as possbile, provide work experience sufficiently diverse to accommodate the needs of each of the handicapped persons enrolled.

3. A Sheltered Workshop shall coordinate and integrate its services with all community agencies for the benefit of its employees and whenever practicable make use of the services available from these agencies.

Laws 1965, S.B. No. 52 §2.

178.920. Procedure for establishing Sheltered Workshops – hearing – certificate - revocation

1. Any group of persons desiring to establish a Sheltered Workshop which will be eligible for state aid shall request a certificate of approval from the Division, and shall contain such information as the Division may reasonably require.

2. Within sixty days after receipt of the request, the Division shall hold a hearing to determine suitability of the proposed Sheltered Workshop to provide appropriate supervised employment and rehabilitation for handicapped persons.

3. If, after hearing, the Division determines that the proposed Sheltered Workshop will be a proper agent of the State for the purpose of employment and rehabilitation of handicapped persons, it shall notify the persons requesting the certificate that they will be issued a certificate of approval upon filing with the Division the applicant's certificate of incorporation as a not-for-profit corporation and a copy of its charter and bylaws. No provision of the charter or bylaws shall conflict with the rules and regulations of the Division.

4. The Division may refuse to issue a certificate of authority if it finds that a proposed Sheltered Workshop will not be a proper agency of the State for the purpose of employment and rehabilitation of handicapped persons and it may, after notice and hearing, revoke the certificate of authority of any Sheltered Workshop which is no longer qualified because the need for the Workshop no longer exists or for violation of any rule or regulation of the Division.

Laws 1965, S.B. No. 52, §3.

178.930. State aid – records

1. The Division shall pay quarterly out of the funds appropriated to it for that purpose to each Sheltered Workshop a sum equal to two dollars multiplied by the number of six hour or longer days worked by handicapped workers during the preceding calendar quarter.

2. The Division shall accept as prima facie proof of payment due to a Sheltered Workshop, a statement signed by the president and secretary of the Sheltered Workshop, setting forth the dates worked and the number of hours worked each day by each handicapped person employed by that Sheltered Workshop during the preceding calendar quarter, together with any other information required by the rules or regulations of the Division.

Laws 1965, S.B. No. 52, §4.

178.940. Division designated to accept and disburse federal funds

The Division shall be the official agency of this State for the acceptance and disbursement of funds of the United States government made available to the states for rehabilitation or employment related services to handicapped persons as defined in section 178.900.

Laws 1965, S.B. No. 52, §5.

178.950. Board of education to appoint necessary staff

In order to implement and effectuate the provisions of sections 178.900 to 178.970, the State Board of Education shall appoint a section head and such other personnel, including administrative and professional persons, within the Department as may be required to implement and supervise the program and other activities contemplated by sections 178.900 to 178.970.

Laws 1965, S.B. No. 52, §6.

178.960. Judicial review

Any order, rule or regulation of the Division is subject to review under the provisions of chapter 536, RSMo.

Laws 1965, S.B. No. 52, §7.

178.970. Penalties

Any person intentionally falsifying any statement or report made to the Division under the provisions of sections 178.900 to 178.970 is guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.

Laws 1965, S.B. No. 52, §8.

APPENDIX B

REGULATIONS FOR THE ESTABLISHMENT AND OPERATION OF EXTENDED EMPLOYMENT SHELTERED WORKSHOPS IN THE STATE OF MISSOURI

REGULATIONS FOR THE ESTABLISHMENT AND OPERATION OF EXTENDED EMPLOYMENT SHELTERED WORKSHOPS IN THE STATE OF MISSOURI

INTRODUCTION:

It is the purpose of this manual to provide Workshop Management Boards and others with regulations for the implementation and operation of Extended Employment Sheltered Workshops in the State of Missouri. All regulations outlined in the statement may be changed as future needs arise. The regulations set forth are those which have been adopted by the State Board of Education.

SECTION I. DEFINITIONS

An Extended Employment Sheltered Workshop is a Sheltered Workshop which provides paid employment on a sustained indefinite basis. Emphasis is placed on extended productive work for remuneration. A Sheltered Workshop shall provide a controlled work environment and a program designed toward enabling the handicapped person enrolled to progress toward normal living and to develop as far as possible his work capacities.

Previous school experience is defined as educational or training experience similar to that received in Missouri special education programs or Missouri State Schools for Retarded Children.

Handicapped person as referred to in this publication is defined as an individual who has a handicap that has been medically and psychologically diagnosed but which cannot be corrected by medical treatment or therapy.

Unemployable handicapped person is defined as one whose handicap and productive capacity is such that it is impossible to place him in gainful competitive employment. Likewise, he would be unable to derive sufficient income from his work to allow him to live independently.

Productive capacity is defined as the ability to earn at a rate of 60¢ per day or more for noninterstate work and/or the acceptable wage and hour rate on interstate commerce work.

SECTION II. REGULATIONS FOR THE ESTABLISHMENT AND OPERATION OF A SHELTERED WORKSHOP

Any group of persons desiring to establish a Sheltered Workshop which shall be eligible for State aid, shall request a certificate of approval from the State Department of Education. The request shall be in writing, and shall include the names, addresses and types of handicaps for at least 15 potential employees. Within 60 days after receipt of the request, the section supervisor from the State Department of Education shall hold a hearing to determine the suitability of the proposed Sheltered Workshop in the area proposed.

If, after the hearing, it is determined that the proposed Sheltered Workshop will be a proper agent of the State for the purpose of employment of handicapped persons as defined in the Act, the persons requesting the certificate shall be notified that they will be issued a Certificate of Approval upon filing with the Section of Sheltered Workshops, State Department of Education, evidence that all requirements as outlined below shall be fulfilled:

1. That there is a need in the community for the establishment of an extended employment sheltered workshop as evidenced by the availability and eligibility of not less than 15 employees.

2. The group requesting certification shall incorporate as a not-for-profit corporation and furnish the State Department of Education a copy of its charter and bylaws. No provision of the charter or bylaws shall conflict with the rules and regulations of the Department of Education.

3. The corporation applying for certification, before receiving approval, shall comply with all Federal and State wage and hour laws and regulations and be certified, where applicable, by the Wage and Hour Public Contract Division of the United States Department of Labor.

4. That the Workshop Management Board shall finance its capital funds from monies other than that received as a result of employees' work.

5. That the Workshop Management Board comply with all Federal, State and local laws regarding fire, safety, health and insurance regulations.

6. That the Workshop Management Board shall observe sound business and financial practice in all areas such as subcontracting, purchasing of materials, sale of products, budget and budgetary control and safeguarding of property and material.

7. That the corporation, founded with a purpose of administering an extended State-supported Sheltered Workshop as defined in Section 178.900 - 178.970, RSMo 1965, must be a separate corporation engaged only in the business of operating an Extended Employment Sheltered Workshop as designed by the Act. The corporation, at the option of the Board, with the approval of the Section of Extended Employment Sheltered Workshops, may enter into a written shared operation agreement with any other corporation as to purchasing, sharing of personnel, sharing of buildings and equipment, but must have a definite accounting system which provides clearly the responsibilities of each corporation in such sharing; such agreement to be renewed annually.

8. That the Workshop Management Board shall observe all record and bookkeeping laws set forth by Federal, State and local regulations.

9. That the site and size of the property and building rented or purchased shall be adequate for the immediate program and that the building or property rented or purchased must pass all existing local, State and Federal regulations as to fire and safety laws.

10. That the Workshop Management Board shall conform to all State and National codes, regulations and standards with respect to health.

11. That the Workshop Management Board agrees to abide by the provisions of the Civil Rights Act of 1965. Public Law 88.352.

12. That the corporation will have a sound achievable method of financing the Workshop, including provisions for adequate staff.

13. That a copy of the first year's proposed budget, incorporation papers, bylaws and business agreements, if any, will accompany final application.

14. That no fees will be charged to employees approved by the Section of Sheltered Workshops for the privilege of being employed in the Sheltered Workshop.

15. That the Workshop Management Board shall have evidence of each employee's eligibility based on records provided by an organization engaged in the training, evaluation, and/or placement of handicapped individuals. Such evidence will show that the employee is not employable in competitive industry and is eligible as defined by the law. The acceptability of such evidence will rest with the Section of Sheltered Workshops in the State Department of Education.

16. That all employees accepted for employment in the Workshop must demonstrate productive capacity (earn 60¢ per day or more), be able to take care of personal needs and must conduct themselves in such a manner as to not disrupt that work routine of other employees in the Shop.

17. That all Workshop Management Boards must furnish this department an annual report that includes an audit by a public accounting firm.

18. The Workshop Management Board will make every effort to provide productive work opportunity to all eligible candidates.

The State Department of Education, Sheltered Workshop Section, may refuse to issue a Certificate of Authority if it finds the proposed Sheltered Workshop would not be a proper agent of the State for the purpose of employing handicapped persons, or, if it is found that the Workshop does not comply with any of the above regulations. Then, too, after notice and hearing, it may revoke an approved certificate of authority of any Workshop which is no longer qualified because the need for the Workshop no longer exists or for a violation of any rule or regulation of the Division.

SECTION III. DISBURSEMENT OF FUNDS

After approval of the Sheltered Workshop certificate, the Division (State Department of Education) shall pay quarterly, out of the funds allotted to it for that purpose, to each Sheltered Workshop Management Board a sum equal to $2.00 multiplied by the number of 6-hour or longer days worked by handicapped workers with productive capacity during the preceding quarter.

The Division shall accept as prima facie proof of payment due to a Sheltered Workshop, a statement signed by the President and Secretary of the Sheltered Workshop Management Board, setting forth the dates worked and the number of hours worked each day for each approved handicapped person with productive capacity employed by the Sheltered Workshop during the preceding calendar quarter.

The Division shall also be the official agency of this State for the acceptance and disbursement of funds from the United States Government made available to the States for use in Extended Employment Workshops. Any order, rule or regulation of the Division is subject to review under the provisions of Chapter 526 RSMo.

Any person intentionally falsifying any statement or report made to the Division under the provisions of this Act is guilty of a misdemeanor and upon conviction thereof shall be punished as prescribed by Law.

APPENDIX C

PROCEDURE FOR FORMATION OF NOT-FOR-PROFIT CORPORATION UNDER MISSOURI LAW IN ORDER TO OPERATE A SHELTERED WORKSHOP

PROCEDURE FOR FORMATION OF NOT-FOR-PROFIT CORPORATION UNDER MISSOURI LAW IN ORDER TO OPERATE A SHELTERED WORKSHOP

1. A name must be selected; the minimum number of directors determined (no fewer than three); the names and the number of original directors of the first Board of Directors inserted; the name of the registered agent and the address of the registered office inserted. With this information, the articles can be put into form and executed.

2. The Articles of Incorporation should be fully executed in duplicate, all notarial certificates completed, and then submitted, in duplicate, to the Secretary of State, Capitol Building, Jefferson City, Missouri, Attention: Corporation Department, together with a check, in the amount of $10.00 payable to the Secretary of State. The Secretary of State will then issue a Certificate of Incorporation.

3. The documents issued by the Secretary of State are then to be recorded in the Office of the Recorder of Deeds for the County in which the registered office of the corporation is situated. When this has been accomplished, the formal incorporation procedure will have been completed and it will be an existing not-for-profit corporation under Missouri Law.

4. The next step would be the adoption of bylaws. Bylaws will not be uniform for all corporations throughout the state. Among those matters which are important for each corporation to decide are the following:

   A. The type of officers which are to be utilized. Basically, there will be a president, a vice-president, a treasurer and a secretary. Beyond that, any number of officers can be designated and selected.

   B. The number of members desired for the Board of Directors, the length of their terms of office, and whether or not directors should be elected for staggered terms so that the entire Board of Directors is not replaced at the same time.

C-1. The manner of selecting the Board of Directors. A Board of Directors in a not-for-profit corporation may be self-perpetuating in that only the members of the Board of Directors have the power to select and elect directors, thus the original Board can continue to determine who shall be a member of the Board of Directors and the full operation of the corporation. It is not necessary that any other person have any right to vote on such question under the law.

C-2. This is related, in part, to Appendix D, in that it is the determination of whether there will be members of the corporation, as such, who will have the right to vote upon any question including the election of directors.

   D. The manner in which the fiscal matters of the corporation will be handled.

NOTE: The detailed rules and regulations of the Division of Public Schools of the State Department of Education may affect some of the above factors and considerations.

FORM OF ARTICLES OF INCORPORATION FOR USE IN QUALIFYING AS A SHELTERED WORKSHOP UNDER THE PROVISIONS OF SENATE BILL NO. 52 AS PASSED BY THE 73RD GENERAL ASSEMBLY, STATE OF MISSOURI

ARTICLES OF INCORPORATION

OF

_____

(Here insert name of corporation)

We, the undersigned, being natural persons of the age of twenty-one (21) years or more, for the purpose of forming a corporation under the "GENERAL NOT-FOR-PROFIT CORPORATION LAW OF MISSOURI," do hereby adopt the following Articles of Incorporation.

ARTICLE I

The name of the corporation is_____.

(Here again insert the name of the corporation.)

ARTICLE II

The corporation is formed solely for educational purposes.

In furtherance of its educational purpose the corporation shall establish, operate and administer a Sheltered Workshop exclusively for the rehabilitation and education of and the elimination of prejudice and discrimination with regard to mentally and physically handicapped, which, except for its staff, will employ only handicapped persons as defined in Senate Bill No. 52, (Section 178.900-178.970 RSMo), enacted by the 73rd General Assembly.

Establish, operate and administer such Sheltered Workshop(s) pursuant to a Certificate of Approval to be sought from the Division of Public Schools of the State Department of Education.

Receive funds from the State of Missouri for the administration and operation of the said Sheltered Workshop and from all other sources available and permitted by the said Division of Public Schools of the State Department of Education.

Provide work experience sufficiently diverse to accommodate the needs of each of the handicapped persons involved.

Coordinate and integrate its services with all community agencies for the benefit of its employees and to utilize all services of such other agencies when practical to do so and when in the best interests of its employees.

Promote a better and fuller understanding as to the trainability and employability of handicapped persons.

ARTICLE III

The corporation shall have and exercise all of the powers granted pursuant to the "GENERAL NOT-FOR-PROFIT CORPORATION LAW OF MISSOURI," but only in furtherance of the purpose set out in Article II above. Notwithstanding any other provisions of these

Articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income Tax under Section 501 (c) (3) of the Internal Revenue Code.

ARTICLE IV

The corporation shall not be used for business purposes nor for the pecuniary profit of any of its members.

ARTICLE V

The period of duration of the corporation shall be perpetual.

ARTICLE VI

The names and address of the incorporators are:

Name Address

(Herein insert the names and addresses of at least three persons who are to be the incorporators.)

ARTICLE VII

The control, direction and management of the affairs and finances of the corporation shall be governed by a Board of Directors which shall consist of (Here insert the minimum number of directors which are desired – which cannot be fewer than three) or more members as may be fixed from time to time by the bylaws as to number, manner of selection and as to the length of term of office. The number of members which shall constitute the first Board of Directors shall be (Insert here the number of members of the original Board of Directors – which can be any number desired, so long as it is equal to or in excess of the minimum number specified above) in number and they shall serve until such time as bylaws are adopted or until further selection or election of directors is made in accordance with the bylaws to be adopted. The names and addresses of the (insert here the number) directors constituting the first Board of Directors are as follows:

Name Address

(Here list directors by name and address.)

ARTICLE VIII

The Board of Directors shall determine the manner and type of membership which shall exist in the corporation and the qualifications, restrictions and limitations which may be imposed upon any such class or type of membership, including granting or limiting the right to vote upon any matter before the corporation, and including the right to require the payment of dues as a qualification and prerequisite to any membership. Provided, however, no qualification, restriction or limitation shall be established which is inconsistent with the laws of the State of Missouri and/or the rules and regulations of the Division of Public Schools of the State Department of Education.

ARTICLE IX

The address of the registered office of the corporation shall be (Here insert the address to be used for a registered office, which, preferably, should be in the county in which the operations of the corporation are to take place.) and the name of its registered agent at such address is (Here insert the name of the registered agent, who must be available at the address of the registered office.)

ARTICLE X

In the event of the dissolution of this corporation, or if for any reason the purposes of this corporation should become impossible to perform, all assets remaining after all liabilities of the corporation and all obligations of the corporation have been paid, satisfied, and discharged, or adequate provision made therefore, shall be distributed to one or more organizations organized and operated for similar exempt purposes or for other purposes within the purview of Section 501 (c) (3) and which have exemption from Federal Income Tax under Section 501 (c) (3) of the 1954 Internal Revenue Code, or such Section as it may be amended, or a corresponding provision of a prior law, or to the Federal, State or local government for a public purpose.

ARTICLE XI

The Board of Directors shall adopt bylaws, rules and regulations for the government and operation of the corporation consistent with these Articles of Incorporation and consistent with the rules and regulations of the Division of Public Schools of the State Department of Education of Missouri, which may be changed from time to time by the Board of Directors in accordance with the provisions of the bylaws as adopted.

(Here each of the incorporators must sign.)

_____

_____

_____

_____

STATE OF MISSOURI)
) ss.
COUNTY OF_____)

The undersigned, (Here insert the names of the incorporators), being the (Here insert the number of incorporators) incorporators of (Here insert the name of the corporation) being duly sworn upon their oath each did say that the statements and matters set forth in the foregoing Articles of Incorporation are true.

(Here each of the original incorporators must sign again.)

_____

_____

_____

_____

Subscribed and sworn to before me this_____day of_____, 19_____.

_____
Notary Public

My commission expires:

_____

STATE OF_____ }
COUNTY OF_____ } ss.

I,_____, a notary public, do hereby certify that on the

_____day of_____, 19_____,_____(Names of Incorporators)

personally appeared before me and being first duly sworn by me severally acknowledged that they signed as their free act and deed the foregoing document in the respective capacities therein set forth and declared that the statements therein contained are true, to their best knowledge and belief.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year above written.

_____
Notary Public

(NOTARIAL SEAL)

My commission expires:

_____

APPENDIX D

BYLAWS

BYLAWS

ARTICLE I - NAME

Section 1.01 – The name of this organization shall be_____

_____

ARTICLE II - PURPOSE

Section 2.01 – It shall be the purpose of this corporation to establish an Extended Employment Sheltered Workshop program to provide productive employment opportunity to lower range educable and upper range trainable mentally retarded youth, and other handicapped individuals over the age of 16 years who have a productive work capacity in a sheltered environment but whose capacities are such that there is little or no prospect that vocational rehabilitation training could develop their potentials sufficiently to make them realistically employable in competitive industry.

ARTICLE III - CHARACTER OF ORGANIZATION

Section 3.01 – This is a nonprofit membership corporation organized under the laws of Missouri.

ARTICLE IV - MEMBERSHIP

Section 4.01 – Any person interested in the welfare of the handicapped, including clients and their families, and who has paid his annual dues may become an individual member of this Corporation.

Section 4.02 – Types of membership, such as sustaining or contributing members, may be created by the Board of Directors.

Section 4.03 – Each member, of whatever class, shall be entitled to one vote.

Section 4.04 – Membership dues shall be_____(_____) dollars a year.

ARTICLE V - MEETING OF MEMBERS

Section 5.01 – The membership shall meet at least once a year during which shall be the annual meeting of the organization.

Section 5.02 – A special meeting of the members may be called by the President, or by _____members of the Board of Directors or by_____members. In each case the purpose of the meeting shall be stated when called.

ARTICLE VI - THE BOARD OF DIRECTORS

Section 6.01 – The management of the organization shall be vested in the Board of Directors.

Section 6.02 – The elected members of the Board of Directors shall consist of fifteen (15), one-third of whom shall be elected each year for three (3) years. During the current year, one-third shall be elected whose terms expire in_____, one-third in_____, and one-third in_____.

Section 6.03 – The Board of Directors shall be empowered to elect up to four additional Directors to the Board for one-year terms for valid considerations.

Section 6.04 – The chairmen of all standing committees shall be ex-officio members without vote of the Board of Directors.

Section 6.05 – The Board of Directors shall be elected at the annual meeting of the members of the organization.

Section 6.06 – A chairman may not serve more than two (2) one-year consecutive terms. After a former Director has been out of office one (1) year, he is eligible for reelection.

Section 6.07 – Vacancies occurring for any reason among Officers and Directors shall be filled temporarily by the Board of Directors from among candidates submitted by the nominating committee. Temporary Directors shall serve until the next Annual Meeting at which time Directors shall be elected by the members to fill the unexpired terms.

Section 6.08 – After a Director has missed two (2) consecutive meetings, the Executive Committee shall investigate the cause of absences. If such a Director shall miss a third consecutive meeting, upon consideration of the report of the Executive Committee, the Board may declare such a Director's office vacant.

Section 6.09 – The Board of Directors shall meet regularly at least_____times a year to conduct business.

Section 6.10 – The Workshop Manager shall be an ex-officio member of the Board of Directors without vote and shall serve as its secretary.

Section 6.11 – A Quorum of the Board of Directors shall be_____members.

Section 6.12 – Special meetings may be called by the President of the organization or by _____members of the Board of Directors or by_____members of the organization.

Section 6.13 – Roberts Rules of Order shall govern the procedure at Membership Meetings, Board of Director Meetings, Committee Meetings and Board of Trustee Meetings.

ARTICLE VII - OFFICERS

Section 7.01 – The officers of the Board shall be a president, vice-president, second vice-president, treasurer and assistant treasurer, to be elected from among the elected Directors by the Board at a meeting to be held immediately after the Annual Meeting.

Section 7.02 – The Officers of the Board shall serve one (1) year or until their successors have been duly elected.

Section 7.03 – The duties of the Officers shall be those which usually pertain to these offices.

ARTICLE VIII - EXECUTIVE COMMITTEE

Section 8.01 – The Executive Committee shall consist of the president, vice-president, second vice-president, treasurer, assistant treasurer, and Chairmen of Standing Committees and Departments.

Section 8.02 – The Workshop Manager shall be an ex-officio member of the Executive Committee without vote and shall serve as its secretary.

Section 8.03 – Recommendations made or action taken by the Executive Committee are subject to ratification by the Board.

Section 8.04 – The Executive Committee shall meet regularly at a time and place designated by the chairman.

Section 8.05 – A Quorum of the Executive Committee shall be_____members.

ARTICLE IX - TRUSTEES

Section 9.01 – All gifts and bequests of money or property, to be held in trust, or which shall be so designated by the Board of Directors, shall be held, invested and re-invested and managed by the Board of Trustees. Income received from such property and such investments shall be paid to the treasurer of the organization. The Trustees may enter into an agreement for assistance in making investments. Principal funds so held in trust may be withdrawn from said trust by action of the Board of Directors with the consent of the Trustees, if not in violation of the terms of the gifts or will under which said funds were received.

Section 9.02 – The organization shall have three (3) Trustees, who, with the president and treasurer of the organization shall form a Board of Trustees. They shall be divided so that the terms of one-third (1/3) shall expire each year. A Trustee may not serve more than two (2) three-year consecutive terms. After a former Trustee has been off the Board of Trustees for one (1) year, he is eligible for reelection.

Section 9.03 – The president of the organization shall serve as chairman of the Board of Trustees.

Section 9.04 – Trustees shall be elected at each Annual Meeting of the members of the organization to serve for three (3) years.

Section 9.05 – The Workshop Manager shall be an ex-officio member without vote of the Board of Trustees and shall serve as its secretary.

Section 9.06 – Vacancies on the Board of Trustees shall be filled by a majority vote of the remaining members of the Board of Trustees.

Section 9.07 – The Board of Trustees shall meet at least once a year.

ARTICLE X - STANDING COMMITTEES

Section 10.01 – There shall be the following standing committees appointed by the President with the approval of the Board: Nominating, Personnel, Membership, Volunteers, and Finance.

Section 10.02 – Members of said Committees shall serve for one (1) year or until their successors have been chosen. Each member of the Board of Directors shall be a member of at least one Committee.

Section 10.03 – The Nominating Committee shall consist of five (5) members, two (2) of whom shall be Directors. They shall be responsible for presenting at the Annual Meeting candidates for all Directors and Trustees to be elected. They shall also be responsible for presenting candidates to the Board to fill vacancies occurring between Annual Meetings among the Directors, Officers of the Board, and the Board of Trustees. The Chairman shall have served as a member of the Nominating Committee for the preceding year.

Section 10.04 – The Personnel Committee shall be responsible for recommending to the Board of Directors and the Executive Committee all matters pertaining to personnel policies and practices of the organization.

Section 10.05 – The Membership Committee shall be responsible for recommending types of membership, for maintaining an active membership, and strengthening community interest in the organization.

Section 10.06 – The Committee on Volunteers shall be responsible for recruiting and maintaining a roster of qualified volunteers to assist in Workshop activities. The training and placement of volunteers shall be the responsibility of the Workshop Manager.

Section 10.07 – The Finance Committee shall be responsible for preparing the budget, planning the financial program, and raising funds. The Treasurer shall be an ex-officio member of this Committee (The office of Treasurer shall be bonded).

Section 10.08 – The President shall be empowered to appoint other committees when the need arises.

Section 10.09 – The President shall be an ex-officio member of all committees. The Workshop Manager shall be a member ex-officio without vote of all committees.

ARTICLE XI - FUNDS OF THE ORGANIZATION

Section 11.01 – The operating funds of the organization shall be deposited in the name of the Corporation in such bank or banks as the Board of Directors may from time to time determine.

Section 11.02 – All checks must be signed by the Treasurer or Assistant Treasurer and countersigned by either theWorkshop Manager or the President.

Section 11.03 – Members of the Board of Directors, Board of Trustees, and staff responsible for receiving and/or disbursement of funds must give adequate bond, the premium thereof to be paid by the organization.

ARTICLE XII - FISCAL YEAR

Section 12.01 – The fiscal year of the organization shall end on the of . All financial statements and reports shall be made up to and shall include that date.

Section 12.02 – A report of the organization's financial affairs shall be audited at the end of the year and at such other times as may be determined by the Board of Directors.

Section 12.03 – The Workshop Manager shall submit an annual report of the work of the organization.

ARTICLE XIII - AMENDMENTS

Section 13.01 – These Bylaws may be amended by a majority vote of the members present and voting at a membership meeting, provided notice of such submission of such amendment is given in writing through the mail at least thirty (30) days in advance of the meeting at which action is to be taken.

APPENDIX E

SAMPLE BUDGET FOR 15-MAN WORKSHOP OPERATING EXPENSES FOR FIRST QUARTER ASSUMING NO PRODUCTION INCOME

SAMPLE BUDGET FOR 15-MAN WORKSHOP
(For "going" operation)

Assuming optimum conditions exist in contract procurement

Expenses:

Workshop Manager	$ 7,000.00
Secretary, Clerk, Bookkeeper (part-time)	1,800.00
Shop Supervisor	4,800.00
Shop Employees Salaries (Based on 1/4 non-handicapped workers)	8,000.00
Total Salary Expenses	$ 21,600.00
Rent	900.00
Utilities	200.00
Office Supplies	200.00
Audit	100.00
Building and Maintenance	300.00
Travel	900.00
Insurance	300.00
Production Supplies	400.00
Production Supplies for Re-Sale	800.00
Miscellaneous	200.00
Social Security	1,036.00
Total Expenses	$26,936.00

Income:

State Support ($2.00 per day 250 average days)	$ 7,500.00	
Production income from sales of products or services	14,000.00	
Total Income		$21,500.00
Community Contribution		5,436.00

OPERATING EXPENSES FOR FIRST QUARTER ASSUMING NO PRODUCTION INCOME

Expenses:

Workshop Manager	$ 1,750.00
Shop Supervisor	1,200.00
Bookkeeper	450.00
Total Salary Expenses	$ 3,400.00
Rent	225.00
Utilities	75.00
Travel	225.00
Office Supplies	54.00
Building Maintenance	150.00
Insurance	75.00
Production Supplies	33.00
Social Security	138.00
Miscellaneous	54.00
Total Expenses	$ 4,429.00

Income First Quarter:

State Support	0
Community Support	4,429.00

Expenses Second Quarter:

Income Second Quarter	4,429.00
State Support	1,875.00
Community Support	2,479.00

Expenses Third and Fourth Quarter:	8,783.00
Income – State Support	4,970.00
Community Support	6,833.00
Total Community Support (First year)	$13,741.00

NOTE:

Figures do not include any production income for the first year, as this would be pure speculation. Nor do figures reflect any expenses for capital improvements or the hiring of any personnel before Shop officially opens.

APPENDIX F

FEDERAL WAGE AND HOUR CONTRACTS DIVISION REGULATIONS

SECTION V. FEDERAL WAGE AND HOUR CONTRACTS DIVISION REGULATIONS

The Workshop Management Board will be engaging in interstate commerce, therefore, application must be made to the United States Department of Labor, Wage and Hour Public Contracts Division, for a permit to pay less than the minimum wage to the employees.

The address for Region 7, which includes Missouri, is Wage and Hour Public Contracts Division, 2000 Federal Office Building, 911 Walnut Street, Kansas City, Missouri, 64106. The forms and applications they send will be self-explanatory but assistance in this preparation, if needed, is available, upon request, from the staff in the Section of Sheltered Workshops.

APPENDIX G

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BIBLIOGRAPHY

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APPENDIX H

INITIAL APPLICATION FOR A HEARING

APPLICATION FOR

EXTENDED EMPLOYMENT SHELTERED WORKSHOP CERTIFICATE

APPLICATION FOR EMPLOYMENT

EVALUATION REPORT

QUARTERLY APPLICATION FOR REIMBURSEMENT

ATTENDANCE REPORT

INITIAL APPLICATION FOR A HEARING ON THE ESTABLISHMENT OF AN EXTENDED EMPLOYMENT SHELTERED WORKSHOP AS OUTLINED IN SECTION 178.900-178.970 RSMo

TO: State Department of Education
Sheltered Workshop Section, Box 480
Jefferson Bldg., Jefferson Street
Jefferson City, Missouri, 65101

Date_____
Address_____
_____
Tel. No._____

Name of individual requesting hearing:

Whom do you represent? (Indicate what group; I.E., Civic, Parents, etc.)

Is there a Workshop existing in your area? Yes____ No__

Do you understand the intent of Senate Bill 52 Section 178.900 - 178.970 RSMo? Yes____ No__

Does your group feel there is enough industry in your area to supply sub-contract for a Workshop? Yes____ No__

List the names and addresses of at least 15 potential employees below:

Name	Address	Type of Handicap			By Whom Diagnosed?	Has he or she ever been evaluated by Vocational Rehabilitation?
		TMR	EMR	Other		

Signed _____

APPLICATION FOR
EXTENDED EMPLOYMENT SHELTERED WORKSHOP CERTIFICATE

TO:
STATE DEPARTMENT OF EDUCATION
SHELTERED WORKSHOP SECTION, BOX 480
JEFFERSON BLDG., JEFFERSON STREET
JEFFERSON CITY, MISSOURI 65101

DO NOT USE THIS SPACE

Approved_____Denied_____

Effective_____

NOTE: This is an application form only. Return three copies to the above address.

1. Name of Organization:

2. Address: (Give Street)

3. (A) Is your organization incorporated as a non-profit agency in Missouri? (If "yes", give date of incorporation) Yes____No____

   (B) Is your organization exempt under section 501 (c) (3) of the Internal Revenue Code of 1954? (If "yes", give exemption number_____) Yes____No____

   (C) Is your organization registered as a non-profit organization with appropriate state or local agencies? Yes____No____

4. Does your organization have an agreement with a State or Federal agency for training or placement of employees? Yes____No____

5. Nature of handicap of employees served: (Indicate the primary handicapped group, if any)

6. Does your Workshop have on file evidence of the unemployability of each employee? Yes____No____

7. Are other organizations in your community planning an Extended Employment Sheltered Workshop program? (If "yes", have you contacted them as to the possibility of pooling your efforts?) Yes____No____

8. Have any other organizations in your area, such as civic or fraternal groups, indicated an interest in your proposed Workshop? (If "yes", what type of interest?) Yes____No____

9. Has your group applied for a permit from Federal Wage and Hour Division of the U. S. Department of Labor? (If "yes", give number of permit_____) Yes____No____

10. Does your organization have workmen's compensation coverage? Yes____No____

11. Describe briefly, the type of work that your Workshop plans to do:

12. What Business and Industry has indicated an interest in providing work for your Shop?

13. Has your organization complied with all the regulations for the establishment and operation of an Extended Employment Sheltered Workshop, as outlined in Section 178.900-178.970 RSMo? (If "no", give specific regulations you are unable to comply with and reasons why.) Yes____ No____

Attach to this application, a copy of first year's proposed budget, plus a copy of Incorporation papers. On attached form, list all approved employees.

We, as authorized representatives of_____do make application for
(Name of Workshop)
authority to operate an Extended Employment Sheltered Workshop as outlined in Section 178.900-178.970 RSMo 1965.

_____
President

_____
Secretary of Board

14. List potential employees:

Name	Age	Handicap			Social Security No.	Address
		TMR	EMR	OTHER		

APPLICATION FOR EMPLOYMENT

IN AN EXTENDED EMPLOYMENT SHELTERED WORKSHOP

Date_____

Name_____ Sex_____ Age_____ I.Q._____

Address_____

Citizen of State of Missouri_____ Social Security No._____

Handicap_____

By whom diagnosed:_____

School experience (i.e. training, Special Education, or other):_____

_____

Work Experience_____

Evidence of the unemployability of this individual:_____

_____

What training or evaluation has this individual had that would indicate productive work capacity?

_____

_____

Who evaluated this evidence?_____
Name Title

_____
Workshop Manager

_____
Workshop

Date approved:_____

_____
Director
Section of Sheltered Workshops

EVALUATION REPORT

To comply with Item 6 on
U. S. Department of Labor Form WH-249

_____
Address

_____
Date

Upon the basis of my evaluation and upon a review of previous training records of this candidate for employment, I feel that_____ is unemployable in competitive industry but has sufficient work capacity to qualify as an employee in an Extended Employment Sheltered Workshop.

_____
Signed

_____
Title

QUARTERLY APPLICATION FOR REIMBURSEMENT FOR QUARTER ENDED _____
(Date)

TO:
State Department of Education
Sheltered Workshop Section, Box 480
Jefferson Bldg., Jefferson Street
Jefferson City, Missouri 65101

_____
(Name of Workshop)

Name of employee	Age	No. of 6-hr. days worked during quarter	No. of hours worked in		Wages paid for		Employee's total earnings for quarter	Total State aid for the quarter ($2.00 per 6-hr. day worked)
			I.C.	Non-I.C.	I.C.	Non-I.C.		

QUARTERLY APPLICATION FOR REIMBURSEMENT (CON'T)

Name of employee	Age	No. of 6-hr. days worked during quarter	No. of hours worked in		Wages paid for		Employee's total earnings for quarter	Total State aid for the quarter ($2.00 per 6-hr. day worked)
			I.C.	Non-I.C.	I.C.	Non-I.C.		

Total number of possible working days in the Quarter:_____Grand total due Workshop Management Board $_____

We, the undersigned, president and secretary of the workshop management board of the_____ corporation, certify the above is a correct report, according to the records in our office and that the amount requested is now due the corporation.

_____ President

_____ Secretary

Subscribed and sworn to before me this_____day of_____, 19____.

_____ Notary Public in and for the County of_____, State of Missouri.

My commission expires_____.

NAME OF WORKSHOP_____ Page_____of_____pages

ATTENDANCE REPORT FOR THE MONTH OF_____

DAYS WORKED

(Indicate no. of hours worked each day)

NAME	M T W T F S	M T W T F S	M T W T F S	M T W T F S	M T W T F S	TOTAL DAYS
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						

_____ Board Secretary

_____ Board President

APPENDIX I

SHARED BUSINESS AGREEMENT

SHARED BUSINESS AGREEMENT

This Agreement, made the_____day of_____between the first party,_____, of_____, and the second party,_____, of_____

WITNESSETH:

SECTION I. TERMS OF AGREEMENT:

This agreement shall be effective for one year, from_____ to_____.

SECTION II. THE FIRST PARTY HEREBY AGREES:

SECTION III. THE SECOND PARTY HEREBY AGREES:

SECTION IV.

The first party shall each month provide the second party with an accurate accounting of all interrelated business transactions under this agreement during the month and a financial settlement shall be made between the two parties at that time.

WITNESS_____

WITNESS_____